

Customs Department of

Ellen J. McDougall, Denver, Colorado

Sept - 20, 1914

September 11th, 1914

Hon. J. Macdougall, C.M.G.,

Commissioner of Customs, Ottawa.

Dear Sir:

Upon my return from Britain the Superintendent of Buildings of the University of Toronto has brought to my attention your reply to his letter of August 16 in which you state that the stoves that have been imported for use in the Department of Household Science are considered properly subject to duty under the tariff as it stands and are not admitted free of duty under provision of tariff item 990.

You were kind enough to inform me last winter when I was in Ottawa that you would give instructions for the free introduction of apparatus which is used for the University alone. These stoves for use in the Department of Household Science are not ordinary cooking stoves such as are used in houses, but are of special make, I understand, and size and are employed only in the laboratory. Therefore it seems to me that they would naturally come under your ruling of last winter. I hope that you will be kind enough to reconsider your decision in the light of this information.

Yours sincerely,

President.

535

September 11th, 1914

Hon. J. Macdougall, C.M.G.,

Commissioner of Customs, Ottawa.

Dear Sir:

The Superintendent of Buildings and Grounds informs me that the University purchased a number of iron valves from a firm in the United States in the year 1911 on which we paid duty. The valves never proved satisfactory, though owing to the necessity of having steam it was necessary to make use of them. The makers have decided to take them back and have sent new valves worth \$27.50 each, for which, however, they are charging us only \$3.50, allowing the difference on the old valves. The Superintendent has been required by the Officer in Toronto to pay full value on the new valves under entry number 26465 B.

It seems to me that we are only asking what is reasonable when we request that you should give instructions to ask a refund of the duty on the old valves which were worth \$24.32 each, inasmuch as they were returned, because it really would mean that we are paying the duty twice over on the valuation of \$24.32.

Yours sincerely,

President.

November 10th, 1914

J. Macdougall, Esq., C.M.G.,
Deputy Minister of Customs,
Ottawa.

Dear Sir:

I have received from Professor Lash Miller of the Department of Physical and Electrochemistry a letter in which he has asked me to endeavour to secure from the Department of Customs free entry for a Burroughs Adding Machine which has already been purchased.

This piece of apparatus is to be used exclusively in the instruction of students of this University: it was bought to enable them to carry out the complicated numerical calculations involved in problems of electro-chemistry and physical chemistry. This particular machine was bought after careful consideration of the possibility of constructing special apparatus to carry out these calculations, because after consulting with the Superintendent and with the foreman of the University machine shops it proved cheaper to buy the Burroughs machine than to construct an instrument specially adapted to the work to be done. As the machine is to be used solely in connection with the instruction of students of the University, it seems that it ought properly to be classed as "philosophical apparatus", and come in duty free. The fact that similar machines are used in banks and elsewhere for commercial purposes is I think not a sufficient reason for requiring the University to pay duty on the same machine when it is used entirely for laboratory purposes. Under such an interpretation much of the apparatus used in the scientific laboratories of the University would be subject to duty.

If you will kindly take this matter into your consideration and order a free entry for this machine it would be of great service to the University, which at the present time is in a more than unusual financial situation.

Yours sincerely,

President.



266
*Reply (if any) to be addressed to
"Commissioner of Customs."*

Refer to File

N^o 85052.

Department of Customs

Ottawa. 11th December, 1914.

Robert A. Falconer, Esq.,
President, University of Toronto,
Toronto, Ont.

Sir:

RE CUSTOMS CLASSIFICATION OF ARTICLES UNDER TARIFF ITEM 696.

The following decisions were made by the Board
of Customs at its meeting in Ottawa, December 8th, 1914,
viz:

That "lantern slides" and "photographic films"
(as photographic reproductions), also adding machines
(not being cash registers) are free of duty when imported
under the conditions in tariff item 696;

That magic lanterns, stereopticons, cameragraphs
and moving picture machines are not exempt from duty as
philosophical and scientific apparatus under tariff item
696.

I have the honour to be, Sir,

Your obedient servant,

Robert A. Falconer
President, University of Toronto